Course Information | Instructor Information
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Income Tax Accounting | Dr. S. T. Desai
FALL 2018 September 4, 2018 – December 13, 2018 | desaiweb@dcccd.edu (Begin subject line of emails with ACNT 1331)
ACNT-1331-31430 “Green” Course | 972-860-2968 or 972-860-8113
Online Course, see course schedule for deadlines | Office Hours: A201 or C229 - By appointment only

Course Description
A study of the federal tax law for preparation of individual income tax returns. (3 Lec.)

eCampus Help Desk
Phone: 1-866-374-7169 or 972-669-6402

ISBN: 9781337385824

IRS PUBLICATIONS:
IRS Publication 17 – Individual (Available at www.irs.gov)
IRS Publication 334 – Business (Available at www.irs.gov)

Optional Software:
H & R Block TaxCut (for home use)
Federal Return Tax Year 2017

Install the Free Blackboard App on your smart device. By installing the blackboard app, you will get instant notifications of announcements posted by your instructor and have access to your course content. Search for: Blackboard App or Blackboard Mobile Learn. When you are asked for your school, type Dallas County Community College. Note: if you have never logged into blackboard, login first before setting up the app. To login to blackboard go to: www.ecampus.dcccd.edu

Though this App is available, it is highly advisable to NOT use it as your sole source for accessing your online course. You really need a computer with a keyboard to type assignments/post discussion/etc. and it’s highly advisable in most courses to have a printer.

Note: A minimum of 9 hours per week should be devoted to course material outside of class time

Course Prerequisites
None

Disclaimer –
The instructor reserves the right to amend this syllabus as necessary.

Important Dates: Start Date – 09/04 (M), End Date – 12/13 (R), Certification Date 09/15 (S), Drop Date – 11/15 (M)
education competencies parallel the Texas Core Objectives for Student Learning. In this course, the following skills are in focus.

1. **Critical Thinking Skills** - to include creative thinking, innovation, inquiry, and analysis, evaluation and synthesis of information
2. **Communication Skills** - to include effective development, interpretation and expression of ideas through written, oral and visual communication
3. **Empirical and Quantitative Skills** - to include the manipulation and analysis of numerical data or observable facts resulting in informed conclusions
4. **Reading** – Reading at the college level means the ability to analyze and interpret a variety of printed materials-book, article, and documents.
5. **Computer Literacy**- Ability to use technology effectively to perform accounting tasks.

**Student Learning Outcomes**
Students will be able to complete federal income tax forms and related schedules for individuals.

**CVC Learning Signature**
CVC’s Learning **Signature** is **One College Transforming Lives**. Cedar Valley College establishes clear **expectations** for students through **engagement** and **empowerment** leading to **excellence**.

**CVC Faculty and Staff expect students to:**
- take responsibility for their own learning
- commit to achieving high academic performance
- be meaningfully engaged in the campus community

**CVC Faculty and Staff expect to:**
- provide students a clear pathway of instruction
- establish clear learning outcomes
- serve as role models and mentors for students

**Course Outline**
For maximum success in this course you should spend a minimum of 9 hours per week working on course material.

| Week 1-4 | Chapter 1 – The Individual Income Tax Return  
| Chapter 2 – Gross Income & Exclusions |
| Week 5-8 | Chapter 5 – Itemized Deductions and Other Incentives  
| Chapter 3 – Business Income & Expenses Part I  
| Chapter 4 - Business Income & Expenses Part II |
| Week 9-12 | Chapter 6 – Credits and Special Taxes  
| Chapter 7 – Accounting Periods & Methods and Depreciation  
| Chapter 8 – Capital Gains & Losses |
| Week 13-15 | Chapter 9 – Withholding, Estimated Payments & Payroll Tax |
Evaluation Procedures

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<tr>
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<th>Points</th>
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<td>900 – 1,000</td>
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<tr>
<td>B</td>
<td>80% - 89%</td>
<td>800 – 899</td>
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<tr>
<td>C</td>
<td>70% - 79%</td>
<td>700 – 799</td>
</tr>
<tr>
<td>D</td>
<td>60% - 69%</td>
<td>600 – 699</td>
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<tr>
<td>F</td>
<td>Below 60%</td>
<td>Below 600</td>
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</table>

Exams and Assignments  See assignment sheet at the end of the syllabus for assignments and exams. **No work will be accepted after Dec 7, 2018.** All work must be completed as specified on the syllabus schedule. If late work is accepted there will be at least 20% penalty points deducted.

Service Learning  Service Learning combines academic instruction with active community service, utilizing critical reflective thinking to examine the world around you and your civic responsibilities. It is not
volunteering. It is a mutually beneficial partnership, allowing you to apply what you’ve learned in the classroom into the real world while developing new skills, improving your critical thinking skills, exploring career possibilities, and making a difference by meeting community needs and increasing citizen support. You will receive 15 extra credit points for 15 hours of service. No partial credit will be given for less than 15 hours.

If you are interested in this extra credit you will need to contact www.dcccd.edu/Service-Learning.

Career Services

The Careers College™ is an online, step-by-step instructional guide to mastering the job search and landing the ideal job. The Careers College™ online job search training modules, interactive tools, and career resources are available 24/7 from any Internet-connected computer, tablet, iPad, or smartphone. Whether you need guidance with career choice, résumés, cover letters, or interviewing, The Careers College™ is here to help. Students, faculty and staff can access this program for free. Link: http://dcccd3.tcclearning.com/

The Careers College Instructions

- Go to http://dcccd3.tcclearning.com
- Click on the NEW USER REGISTRATION button
- Complete the Student/Staff Subscription Form
- Enter the School Activation Code CEDARVALLEY100
- Click on the "Process Subscription" button
- Click on the "Login Page" button and Login with the username and password you created

NACElink Instructions (Job/Internship Postings)

- Go to https://dcccd-csm.symplicity.com/students/
- Click on “Register” and complete the student registration.
Upload your resume and, or search for jobs.

Stop Before you Drop Under a Texas law (TEC Section 51.907), if you drop too many classes without having an acceptable reason, your GPA could be affected. Be sure you understand how this law may affect you before you drop a class.

The law applies to students who enroll in a Texas public institution of higher education (including the colleges of DCCCD) for the first time in fall 2007 or later. Under this law, you may not drop more than six classes without an acceptable reason during your entire undergraduate career without penalty. For more information, please see our catalog or read Facts About Dropping Classes.
If you drop or withdraw before the official drop/withdrawal deadline, you will receive a grade of W (Withdraw) in each class dropped until the seventh unacceptable drop. You will earn a grade of WF for the seventh unacceptable drop, and each unacceptable drop after that. A grade of WF will be calculated in your GPA as an F.

The deadline for receiving a W is indicated on the academic calendar and the current class schedule. For more information, you may access: http://www.dcccd.edu/Why/Reg/Registration/Pages/DropWithdraw.aspx

The Dallas County Community Colleges will charge additional tuition to students registering the third or subsequent time for a course. This class may not be repeated for the third or subsequent time without paying the additional tuition. Third attempts include courses taken at any of the Dallas County Community Colleges since the fall 2002 semester. More information is available at: http://www.dcccd.edu/PC/Cost/3rdCrseAttmpt/Pages/default.aspx

Attendance Policy
This is an online course and does not require attendance on specific days. However, there are deadlines for course material that must be observed. If for any reason you will not be able to meet a deadline, you must contact your instructor a minimum of one week before the scheduled time period.

Financial Aid Certification of Attendance
You must attend and participate in your on-campus or online course(s) in order to receive federal financial aid. Your instructor is required by law to validate your attendance in your on-campus or online course in order for you to receive financial aid. You must participate in an academic related activity pertaining to the course such as but not limited to the following examples: initiating contact with your instructor to ask a question about the academic subject studied in the course; submitting an academic assignment; taking an exam; completing an interactive tutorial; participating in computer-assisted instruction; attending a study group that is assigned by the instructor; or participating in an online discussion about academic matters relating to the course. In an online class, simply logging in is not sufficient by itself to demonstrate academic attendance. You must demonstrate that you are participating in your online class and are engaged in an academically related activity such as in the examples described above.

Course Policies
09/10/2018
Tutoring Services

All tutoring is available on a "drop in" basis; however, if you would like to make an appointment for a specific time, please call 972-860-2974. We encourage you to make an appointment for all written assignments. During each visit to the center, you will use your student ID# to sign in and out on our computer at the front desk. More information is available at:

http://www.cedarvalleycollege.edu/FutureStudents/StudentServices/TutoringServices/default.aspx

QUALITY ENHANCEMENT PLAN

Cedar Valley College's Quality Enhancement Plan is designed to improve student learning in mathematics. Read more about our QEP at:

http://www.cedarvalleycollege.edu/QEP/default.aspx

INSTITUTIONAL POLICIES

Academic Advising

Academic Advising is a collaborative educational process whereby students and their advisors are partners in meeting the students' academic, personal, and career goals. This partnership is a process that is built over the student’s entire educational career at Cedar Valley College.

We encourage you to meet with an advisor early during registration so you will have plenty of time to plan a schedule that works for you. Academic Advisors are located in building “L”, and can be reached at (972) 860-0806.

Educational planning is available to all students. First time in college students must meet with academic advisors prior to enrolling in classes; however, continuing students may choose to see faculty advisors, faculty counselors, and/or program coordinators after classes begin. All parties have clear responsibilities for ensuring a successful partnership. For more information, you may access:

https://www.cedarvalleycollege.edu/FutureStudents/StudentServices/AcademicAdvising/Pictures/AdvisingSyllabus.pdf
CVC Welcome Center

The Cedar Valley College Welcome Center staff are available Monday-Thursday, 8:30am-7pm, Friday 8:30am-5pm to answer any general questions you may have. The main CVC telephone line for general information is (972) 860-0816.

Academic Honesty

Academic honesty is expected, and integrity is valued in the Dallas County Community Colleges. Scholastic dishonesty is a violation of the Code of Student Conduct. Scholastic dishonesty includes, but is not limited to, cheating on a test, plagiarism, and collusion. See Also Student Code of Conduct.

https://www1.dcccd.edu/catalog/ss/code.cfm?loc=CVC

Academic dishonesty includes, but is not limited to, cheating on tests, plagiarism and collusion. Cheating includes copying from another student’s test or homework paper, using materials not authorized, collaborating with or seeking aid from another student during a test, knowingly using, buying, selling, stealing, or soliciting the contents of an un-administered test, and substituting for another person to take a test. Plagiarism is the appropriating, buying, receiving as a gift, or obtaining by any means another’s work and the unacknowledged submission or incorporation of it in one’s own written work. Collusion is the unauthorized collaboration with another person in preparing written work for fulfillment of course requirements. Academic dishonesty is a serious offense in college. You can be given a failing grade on an assignment or test, can be failed for the class, or you can even be suspended from college.

In any written paper, you are guilty of the academic offense known as plagiarism if you partially or entirely copy the author’s sentences, words. For such an offense, a student will receive a zero on the assignment and can receive an F for the course. You cannot mix the author’s words with your own or “plug” your synonyms into the author’s sentence structure. To prevent unintentional borrowing, resist the temptation to look at the source as you write. The author’s words, phrases, sentences must be put in your words, in your way of writing. When you do this, you are demonstrating the ability of understanding and comprehension. If you summarize, paraphrase or directly quote from an author, you must use the appropriate documentation because the ‘idea(s)’ still belong to the author.

Please be advised that academic dishonesty and plagiarism are serious issues that may result in serious consequences. Students should be aware that they are responsible for their behavior concerning these issues. This class will adhere to the student’s
“Responsibility” as detailed in the DCCCD district-wide statement and the Richland College Student Code of Conduct explained in the Richland College and district catalogs or on-line at the district website (https://www1dcccd.edu/cat0608/ss/code.cfm).

**Consequences for Academic Dishonesty and/or Plagiarism:** Any student in this English 1301 class found guilty of cheating on an examination or of Plagiarism (using the definitions given for both terms in the attached document, student “Responsibility”) will receive one or more of the following penalties:

- The grade of zero (0) on that particular assignment.
- A course grade of F (depending on the severity of the student’s dishonesty or plagiarism).
- The professor may request that the student drop the class.

**ADA Statement**

If you are a student with a disability and/or special needs who requires accommodations, please contact the college Disability Services Office at 972-860-8119.

**Title IX**

The Office of Institutional Equity, in coordination with DCCCD colleges, has the primary responsibility for reviewing, updating and implementing compliance policies and procedures. The Institutional Equity and Compliance Officer and the Office of Institutional Equity will ensure compliance with College District policies, federal and state laws related to sexual assault, Title IX, Title II (Americans with Disabilities Act) and the Military Veterans Full Employment Act to support diversity and inclusion.

**Students with Disabilities:**

If you are a student with a disability and/or special needs, or if you think you may have a disability, please contact the college Disability Services Office (DSO). Please note that all communication with DSO is confidential. If you are eligible for accommodations, please request that the DSO send your accommodation letter to me as soon as possible (students are encouraged to contact DSO at the beginning of the semester). For more information regarding the College Disability Services Office, please visit the Student Services website: dcccd.edu/DSO Offices or contact DCCCD Office of Institutional Equity at (214) 378-1633.
College Disability Services Offices

Brookhaven 972-860-4673  
Cedar Valley 972-860-8119  
Eastfield 972-860-8348  
El Centro 214-860-2411  
Mountain View 214-860-8677  
North Lake 972-273-3165  
Richland 972-238-6180  

A Note on Harassment, Discrimination and Sexual Misconduct

We are committed to assure all community members learn and work in a welcoming and inclusive environment. Title VII, Title IX and DCCCD policy prohibit harassment, discrimination and sexual misconduct. If you encounter harassment, sexual misconduct (sexual harassment, sexual assault, stalking, relationship violence, stalking), retaliation or discrimination based on race, color, religion, age, national origin, disability, sex, sexual orientation, gender identity, and/or gender expression, please contact your College Title IX Coordinator or the Office of Institutional Equity.

We treat this information with the greatest degree of confidentiality possible while also ensuring student welfare and college safety.

We are concerned about the well-being and development of our students, and are available to discuss any concerns. There are both confidential and non-confidential resources and reporting options available to you. If students wish to keep the information confidential, please contact the college Counseling or Student Health Services. As required by DCCCD policy, incidents of discrimination and/or sexual misconduct shared with faculty will be reported to the College Title IX Coordinator or District Title IX Coordinator. The Title IX Coordinator will contact the student and determine if further investigation is needed. For more information about policies, resources or reporting options, please contact your college Title IX Coordinator or visit www.dcccd.edu/titleIX.

College Title IX Coordinators

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<tr>
<th>College</th>
<th>Name</th>
<th>Email</th>
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<tbody>
<tr>
<td>Brookhaven</td>
<td>Terri Edrich</td>
<td><a href="mailto:TitleIX-BHC@dcccd.edu">TitleIX-BHC@dcccd.edu</a></td>
<td>972-860-4825</td>
</tr>
<tr>
<td>Cedar Valley</td>
<td>Grenna Rollings</td>
<td><a href="mailto:TitleIX-CVC@dcccd.edu">TitleIX-CVC@dcccd.edu</a></td>
<td>972-860-8181</td>
</tr>
<tr>
<td>Eastfield</td>
<td>Rachel Wolf</td>
<td><a href="mailto:TitleIX-EFC@dcccd.edu">TitleIX-EFC@dcccd.edu</a></td>
<td>972-860-7358</td>
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<tr>
<td>El Centro</td>
<td>Shanee’ Moore</td>
<td><a href="mailto:TitleIX-ECC@dcccd.edu">TitleIX-ECC@dcccd.edu</a></td>
<td>214-860-2138</td>
</tr>
<tr>
<td>Mountain View</td>
<td>Regina Garner</td>
<td><a href="mailto:TitleIX-MVC@dcccd.edu">TitleIX-MVC@dcccd.edu</a></td>
<td>214-860-8561</td>
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<td>North Lake</td>
<td>Rosemary Meredith</td>
<td><a href="mailto:TitleIX-NLC@dcccd.edu">TitleIX-NLC@dcccd.edu</a></td>
<td>972-860-3992</td>
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<tr>
<td>Richland</td>
<td>Bill Dial</td>
<td><a href="mailto:TitleIX-RLC@dcccd.edu">TitleIX-RLC@dcccd.edu</a></td>
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District Title IX Coordinator

Office of Institutional Equity  LaShawn Grant  TitleIX-District@dccd.edu  214-378-1633

Emergency Alert  Sign up for DCCCD Emergency Alerts to receive a text-message, e-mail and/or phone call when there is an unscheduled evacuation or closure of a DCCCD campus or office because of weather closures, utility outages, police or other emergencies. Subscribing is free, but standard text message charges from your cell phone provider will apply. Please refer to: http://www.dccd.edu/SS/OnlineSvs/EmergAlerts/Pages/default.aspx

Financial Aid  Students who are receiving any form of financial aid should check with the Financial Aid Office prior to withdrawing from classes. Withdrawals may affect your eligibility to receive further aid and could cause you to be in a position of repayment for the current semester. Students who fail to attend or participate after the drop date are also subject to this policy.

Health Center Services  Basic first aid for minor cuts, scrapes, insect stings, and heat, etc.

- Over-the-counter medications for headaches, fever, seasonal allergies, and colds
- Over-the-counter medications for mild allergic reactions
- Emergency sanitary pads
- Blood Pressure check
- Coordination with outside health agencies such as Carter Blood Care; Dallas County Health Dept. (HIV/STD testing--free, twice a semester); UT Southwestern mobile mammography; Immunizations once a month for children <19 y.o. from the DCDHHS; Agape Massage; and Employee Wellness Screening
- Rest area for stress relief, migraine headaches, post seizure activity
- AED (Automatic External Defibrillator) for CPR
- www.cedarvalleycollege.edu/FutureStudents/StudentServices/HealthServices/default.aspx
- Confidential "talks"
- Assists with health related club activities when asked and time permits

Religious Holidays  Absences for observance of a religious holy day are excused. A student whose absence is excused to observe a religious holy day is allowed to take a make-up examination or complete an assignment within a reasonable time after the absence.